

ASSESSMENT & TAX LIST - 1960

Poplar

To _____, Assessor of the _____ County, Minn., OFFICE OF COUNTY AUDITOR, 1960.

The real and personal property assessment books for the year 1960, are hereby delivered to you. The list of real estate contains all descriptions subject to taxation, so far as the same have come to my knowledge from any source, and you are directed to assess all property and make a return thereof as required by the laws of the State of Minnesota prescribing the duties of the assessor. A form of the return to be signed by you is appended in this book.

County Auditor

DIRECTIONS TO ASSESSOR

Extracts from Laws Relating to the Listing of Personal Property Section Numbers refer to Minnesota Statutes

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, shall be assessed for taxation, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED Sec. 273.01. - - - Personal Property shall be listed and assessed annually with reference to its value on May 1 of each year, and the date of listing shall be the date on which the assessor receives the return or for the persons acquiring it.

Sec. 273.02. - - - Personal Property shall be listed in the manner following: 1. Every person of full age and sound mind, being a resident of this state, shall list all of his personal property, all money and other personal property invested, loaned, or otherwise owned, in his name, in the name of his estate, or in the name of any other person, in any town, city or district, in which the principal place of business of such person is located.

Sec. 273.23. Merchants; Consignees. Every merchant, required to list his business as a merchant, No consignor shall be required to list for taxation any property the product of this state, for the value of which he is not the owner.

Sec. 273.24. Estates of decedents. The personal property of a decedent shall be listed and assessed at the place of his abode at the time of his death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed where the ward resides, and of every other person under guardianship, where the ward resides.

Sec. 273.46. Assignees and receivers. Personal property in the name of an assignee or receiver, shall be listed and assessed at the place of listing before his appointment.

Sec. 273.47. Property moved between May and July. The owner of personal property shall list it in the county in which it is located on May 1 and July 1, shall be assessed in either of these counties, and shall be assessed in the county in which it is located on May 1 and July 1, if it is located in that county on both of those dates.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property or where it cannot be listed, the assessor shall list it in the county in which it is located on May 1 and July 1, and shall be assessed in that county, the place for listing and assessing shall be determined by the assessor, who shall file a statement with the Commissioner of Taxation.

Sec. 273.49. Lists to be verified. Every person required to list his personal property shall make out and deliver to the assessor a list of the property owned by him on May 1 and July 1 of the current year. He shall also make out and deliver to the assessor a list of the property owned by him on May 1 and July 1 of the current year, and shall also make out and deliver to the assessor a list of the property owned by him on May 1 and July 1 of the current year, and shall also make out and deliver to the assessor a list of the property owned by him on May 1 and July 1 of the current year.

Sec. 273.50. Assessment under oath. Whenever the assessor shall be required to assess personal property, he shall make out and deliver to the assessor a list of the property owned by him on May 1 and July 1 of the current year, and shall also make out and deliver to the assessor a list of the property owned by him on May 1 and July 1 of the current year, and shall also make out and deliver to the assessor a list of the property owned by him on May 1 and July 1 of the current year.

Sec. 273.51. False statement regarding taxes. Every person who, in making any statement, oral or written, which is required or authorized by law to be made for the purpose of assessing personal property, shall be guilty of a crime if he knows to be false, shall be guilty of a crime if he knows to be false, shall be guilty of a crime if he knows to be false.

Sec. 273.52. Classification of property-Subdivision 1. How classified. All real and personal property subject to a general property tax shall be classified for the purpose of taxation as provided by this section.

Class 1. All direct products of the blast and open hearth furnaces, including pig iron, cast iron, steel, and all other products of the blast and open hearth furnaces, shall constitute class 1, and shall be valued and assessed at 75 per cent of its true and full value.

Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, waiting apparatus for personal and domestic purposes, or for the furnishing or outfitting of a vessel, shall constitute class 2, and shall be valued and assessed at 33 1/3 per cent of the full and true value thereof.

Class 3. All agricultural products in the hands of the producer, shall constitute class 3, and shall be valued and assessed at 10 per cent of the full and true value thereof.

Class 4. All property not included in the preceding classes shall constitute class 4, and shall be valued and assessed at 40 per cent of the full and true value thereof.

Minnesota Statutes, Section 270.07. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter . . .

Minnesota Statutes, Section 273.03. The county auditor shall annually provide the necessary assessment books and property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if the owner is known; and, if unknown, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks included in each description of property.

Minnesota Statutes, Section 273.04. The assessors and at least one member of each local board of review shall meet at the office of the county auditor on a day to be fixed by the commissioner of taxation for the purpose of receiving instructions as to their duties under the laws of the state. Each assessor attending such meetings shall receive as compensation for such service the sum of \$7.50 per day for each day necessarily consumed in attending such meeting, and mileage at the rate of seven cents per mile, and each board of review member the sum of \$6.00 per day and mileage at the rate of five cents per mile for each mile necessarily traveled in going from his home to and returning from the county seat, to be computed by the usually prescribed route, and paid out of the county treasury upon the warrant of the county auditor.

The forms in this book are prescribed for the 1960 assessment by JOSEPH M. ROBERTSON, Commissioner of Taxation

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$ 12342.70
Additions	- - - - -	\$ _____
		\$ 12342.70
Abatements	- - - - -	\$ 31.38
		\$ 12311.32

COLLECTIONS

March Settlement	- - - - -	\$ 2146.06
June Settlement	- - - - -	\$ 4187.25
November Settlement	- - - - -	\$ 2827.53
January Settlement	- - - - -	\$ 524.11
		\$ 9684.95
Over Collected	- - - - -	\$ _____
Under Collected	- - - - -	\$ _____
Delinquent	- - - - -	\$ 2626.37
		\$ 2626.37
Total	- - - - -	\$ 12311.32

Real Estate

Personal

COLLECTIONS OF TAXES OF 1960

Town OF Poplar

CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1960	JUNE SETTLEMENT 1960	NOV. SETTLEMENT 1960	Amount Collected from Nov. 1959 to First Monday in Jan. 1960	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1960
State-Non-Homestead,	38 97	38 94	28 74	3 76					
State-Homestead,	40 13	94 69	61 88	11 02					
County Revenue,	236 90	466 33	314 56	57 87					
County Road and Bridge,	142 28	280 08	188 92	34 76					
County Welfare,	412 90	812 79	548 26	100 86					
County Bond and Interest, PERC	40 05	78 85	53 19	9 78					
Civ. Def.	1 64	3 23	2 18	40					
Co. Nurse	14 23	28 02	18 89	3 48					
R. & B. Bldg.	14 23	28 02	18 89	3 48					
Town Revenue,	47 66	93 83	63 29	11 64					
Town Road and Bridge,	173 52	341 55	230 39	42 39					
Town Drag,									
Town State Loan,									
School Local 1 Mill,									
School Special,	288 51	582 02	375 44	74 89					
School State Loan,									
Deficiency		8 72							
Tuition	691 49	1332 22	918 18	168 91					
Transportation									
C.O.		1 84							
B. & J.		17 33							
PERA		1 41							
Title #3		3 7							
Agri. Assn	3 55	7 01	4 72	8 7					
	2146 06	4187 25	2827 53	524 11					

	LOCAL 1 MILL	SPECIAL	STATE LOAN	Tuition	Deficiency	C.O.	B. & J.	PERA	Title #3	TOTALS
MARCH SETTLEMENT		135 80 153 71		394 62 296 87						530 42 449 58
Totals		288 51		691 49						980 00
JUNE SETTLEMENT		260 13 284 44 7 45		505 69 826 53	8 72	1 84	17 33	1 41	3 7	765 82 1110 97 37 12
Totals		552 02		1332 22	8 72	1 84	17 33	1 41	3 7	1913 91
NOVEMBER SETTLEMENT		179 66 195 78		349 27 568 91						528 93 764 69
Totals		375 44		918 18						1293 62
NOVEMBER to JANUARY		50 64 24 25		98 44 70 47						149 08 94 72
Totals		74 89		168 91						243 80
ADDITIONS										
Totals										
REDUCTIONS										
Totals										

Real Estate

Personal

Assessment Roll and Tax List of Real Property in the Town of Lyle of Lake County, Minnesota

Cass County, Minnesota, for Taxes for the Year 1960.

Form 5CD MILLER-DAVIS CO., MINNEAPOLIS * Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, etc. Includes handwritten entries for property owners like Donald E. Lyle, Robert R. Mable, Paul Olds, and Orville A. Johnson.

Personal

Assessment Roll and Tax List of Real Property in the Dun of Toppers

Cass County, Minnesota, for Taxes for the Year 1960.

FORM 300 MILLER-DAVIS CO., MINNEAPOLIS * Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1961, June Settlement 1961, Penalty, November Settlement 1961, Penalty, Collections to First Monday in January 1962, Penalty, Delinquent on First Monday in January 1962, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Town of Poplar

Form 500 MILLER-DAVIS CO., MINNEAPOLIS

* Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

IN WHOSE NAME ASSESSED	DESCRIPTION OF PROPERTY				No. School District	Indicate Homestead Yes or No	Agricultural Yes or No	Indicate Type of Property	TRUE AND FULL VALUATIONS										Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE		
	SUBDIVISION	Sec. or Lot	Town or Block	Rng.					Number of Acres of Land	LAND Exclusive of Structures and Improvements		BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS							
										Acres 100ths	RURAL				ALL OTHER		MACHINERY Permanently Attached to Real Estate	Seasonal and Recreational Cabins			TOTAL ASSESSED VALUE	
											Homestead Up to \$4,000 20%				Over \$4,000 and Non-Homestead 33 1/3%	Timber Land Class 3e 20%						Homestead Up to \$4,000 25%
Etta Matthews		10 136 32	40		120 4 1/2 4 1/2	F		250		250	50					50						
State of Minnesota																						
John H & Etta M. Matthews					" 4 1/2 4 1/2	F		220		220	44					44						
" " "					" 4 1/2 4 1/2	F		305	525	830	166					166						
State of Minnesota																						
Herman & Lillian Neitzert					" 7 1/2 4 1/2	F		231		231	77					77						
" " "					" 7 1/2 4 1/2	F		252		252	84					84						
John H & Etta M. Matthews					" 4 1/2 4 1/2	F		220		220	44					44						
State of Minnesota																						
Herman & Lillian Neitzert					" 7 1/2 4 1/2	F		344	1450	1794	598					598						
" " "					" 7 1/2 4 1/2	F		231		231	77					77						
Leroy Greig					" 4 1/2 4 1/2	F		230		230	46					46						
Leroy Greig					" 4 1/2 4 1/2	F		200		200	40					40						
" " "					" 4 1/2 4 1/2	F		290	770	1060	212					212						
" " "					" 4 1/2 4 1/2	F		345		345	69					69						
" " "					" 4 1/2 4 1/2	F		245		245	49					49						
										520												
								3363	2745	6108	120	836				1556						

Cass County, Minnesota, for Taxes for the Year 1960.

SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION						Tax Including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1961	June Settlement 1961	Penalty	November Settlement 1961	Penalty	Collections to First Monday in January 1962	Penalty	Delinquent on First Monday in January 1962	Total Delinquent Tax and Penalty	REMARKS
	District No.	District No.	District No.	District No.	District No.	District No.																		
	Rate	Rate	Rate	Rate	Rate	Rate																		
	Mills	Mills	Mills	Mills	Mills	Mills																		
	120																							
	306.83																							
PAID FOR TAXES																								
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Pen. Cam. by Abate #8604

Assessment Roll and Tax List of Real Property in the Lower of Upper

Cass County, Minnesota, for Taxes for the Year 1960.

Form 5CD MILLER-DAVIS CO., MINNEAPOLIS * Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1961, June Settlement 1961, November Settlement 1961, Collections to First Monday in January 1962, Delinquent on First Monday in January 1962, Total Delinquent Tax and Penalty, REMARKS.

Albert E. & Union B. Matthews

Paul Matthews

Harold F. Matthews

2nd HALF PAID OCT 31 1961 120405
1st HALF PAID MAY 25 1961 8366

Personal

Assessment Roll and Tax List of Real Property in the Town of Poplar of Cass County, Minnesota, for Taxes for the Year 1960.

Cass County, Minnesota, for Taxes for the Year 1960.

Form 500 MILLER-DAVIS CO., MINNEAPOLIS * Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1961, June Settlement 1961, November Settlement 1961, Collections to First Monday in January 1962, Delinquent on First Monday in January 1962, Total Delinquent Tax and Penalty, REMARKS.

Glenn H. + Olive Grant

State of Minnesota

State of Minnesota

Arthur De Stall

Lyle + Bethel Lect

Rosa L. Johnson

Lyle + Bethel Lect

State of Minnesota

State of Minnesota

State of Minnesota

State of Minnesota

Personal

Assessment Roll and Tax List of Real Property in the Town of Loper, Cass County, Minnesota, for Taxes for the Year 1960.

Cass County, Minnesota, for Taxes for the Year 1960.

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1961, June Settlement 1961, Penalty, November Settlement 1961, Penalty, Collections to First Monday in January 1962, Penalty, Delinquent on First Monday in January 1962, Total Delinquent Tax and Penalty, REMARKS.

Ralph W. Michener

Herman & Lillian Neitzert

Ruth L. Chapin

Herman & Lillian Neitzert

Ruth L. Chapin

John & Martha Shegwen

Personal

Assessment Roll and Tax List of Real Property in the Down of Poplar

Cass County, Minnesota, for Taxes for the Year 1960.

Form SCD MILLER-DAVIS CO., MINNEAPOLIS * Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns for IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, and various tax and payment details. Includes handwritten entries for names like Harley Eder and Lorne Johnson.

Assessment Roll and Tax List of Real Property in the Down of Paples of Minnesota

Cass County, Minnesota, for Taxes for the Year 1960.

Form SCD MILLER-DAVIS CO., MINNEAPOLIS * Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1961, June Settlement 1961, November Settlement 1961, Penalty, Collections to First Monday in January 1962, Delinquent on First Monday in January 1962, Total Delinquent Tax and Penalty, REMARKS.

Barney M. McLooy 1 N E 1/4 of N E 1/4 27 136 32 40 270 42 42 T 235 235 47 47 2 2 N W 1/4 of N E 1/4 40 42 42 T 240 240 48 48 3 3 S W 1/4 of N E 1/4 40 42 42 F 240 240 48 48 4 4 S E 1/4 of N E 1/4 40 42 42 F 200 200 40 40 5 5

Barney M. McLooy 6 N E 1/4 of N W 1/4 40 42 42 F 210 210 42 42 Russell & Mabel Ketterell 7 N W 1/4 of N W 1/4 40 70 42 T 201 201 67 67 State of Minnesota 8 S W 1/4 of N W 1/4 9 9 S E 1/4 of N W 1/4 10 10 State of Minnesota 11 N E 1/4 of S W 1/4

The Northwest Paper Company 12 N W 1/4 of S W 1/4 40 70 42 T 240 240 80 80 13 S W 1/4 of S W 1/4 40 70 42 T 240 240 80 80 14 S E 1/4 of S W 1/4 40 70 42 T 240 240 80 80 15 15

Barney M. McLooy 16 N E 1/4 of S E 1/4 38 42 42 F 245 250 495 99 99 17 N W 1/4 of S E 1/4 40 42 42 F 280 280 56 56 18 S W 1/4 of S E 1/4 40 42 42 F 345 345 69 69 19 S E 1/4 of S E 1/4 40 42 42 F 270 125 395 79 79 Wallace & Killard Boyer 20 S 1/2 of N 1/2 of E 1/4 of S 1/4 of E 1/4 2 70 42 F 15 15 5 5 520 3201 375 3576 528 312 840

SOLD FOR TAXES 1 # 47 1364 1364 1 13 64 2 # 48 1394 1394 2 13 94 3 # 48 1394 1394 3 13 94 4 # 40 1162 1162 4 11 62 5 5 6 # 42 1220 1220 6 12 20 7 67 1944 46 1990 71 9 95 9 95 12 2378 56 2378 12 2378 13 2378 56 2378 13 2378 14 2322 56 2378 14 2378 15 15 16 # 99 2874 2874 16 28 74 17 # 56 1626 1626 17 16 26 18 # 69 2002 2002 18 20 02 19 # 79 2294 2294 19 22 94 20 # 5 146 04 150 20 1 50 840 24386 218 24604 81 29 9 95 154 80

Personal

Assessment Roll and Tax List of Real Property in the Lower of Poplar * Indicate Type of Property: R-Residential, C-Commercial, I-Industrial, U-Utility, F-Farm, L-Lakeshore, T-Timber, M-Mineral

Form SCD MILLER-DAVIS CO., MINNEAPOLIS

Table with columns: IN WHOSE NAME ASSESSED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, and FINAL EQUALIZED VALUE. Includes entries for The Northwest Paper Company, State of Minnesota, and Nels Jensen.

Cass County, Minnesota, for Taxes for the Year 1960.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1961, June Settlement 1961, Penalty, November Settlement 1961, Penalty, Collections to First Monday in January 1962, Penalty, Delinquent on First Monday in January 1962, Total Delinquent Tax and Penalty, REMARKS.

